

Notifications by the Chief Commissioner of Coorg. 25

GENERAL.**NOTIFICATIONS.****No. 2.***The 24th April 1874.*

With reference to the following Resolution of the Government of India, Financial Department, No. 1397, dated 28th February last, it is hereby notified for the information of holders of such unstamped documents, more especially of those who have purchased waste lands in Coorg, that, in order to give the same validity, applications to have the documents stamped in the manner provided by Section 24 of the General Stamp Act No. XVIII of 1869 should be presented to the Superintendent of Coorg on or before the 1st January 1875, in which case the penalty chargeable will, under Section 42 of the said Act, be remitted.

Government of India, Financial Department, Separate Revenue, Stamps, No. 1397, dated Fort William, the 28th February 1874.

Read the following papers regarding certain indentures executed on behalf of Government in favor of purchasers of waste lands on unstamped paper:—

- Letter from Government of Fort St. George, No. 1128, dated 26th July 1872, and enclosures.
- Circular to local Governments, No. 3615, dated 19th September 1872.
- Letter from Government of Fort St. George, No. 1439, dated 17th October 1872.
- " " of North-Western Provinces, No. 258, A, dated 1st November 1872.
- " " Chief Commissioner of Ajmere, No. 877, dated 21st November 1872.
- " " Chief Commissioner of Central Provinces, No. 653, dated 3rd March 1873.
- " " Chief Commissioner of Oudh, No. 664, dated 8th March 1873.
- " " Government of Bombay, No. 1559—81, R, dated 20th March 1873.
- " " of Punjab, No. 765, dated 9th June 1873.
- " " Chief Commissioner of British Burmah, No. 552—103, dated 19th June 1873.
- " " Government of Bengal, No. 127, dated 19th January 1874.

RESOLUTION.—Under Act X of 1862, any deed, instrument or writing made by or on behalf of Government was under certain conditions exempt from stamp duty. Act X of 1862 was repealed by Act No. XVIII of 1869, which came into operation from 1st January 1870, and the exemption in favor of such instruments was thereby withdrawn. This change in the law appears to have been overlooked in many instances, and deeds executed on behalf of Government in favor of purchasers of waste lands have been executed on unstamped paper.

2. A question having been raised as to the best means of giving validity to documents thus executed, His Excellency the Governor General in Council is pleased to point out that they may be stamped by Collectors in exercise of the powers conferred on them by Section 24, Clause (a) of the General Stamp Act XVIII of 1869, on payment of the proper penalty, and that the penalty incurred may be remitted under Section 42 of the Act.

3. The Governor General in Council is accordingly pleased to suggest that the holders of such unstamped documents should be informed by Notification in the various local Gazettes, and, when practicable, by notice served on each of them, that applications to have the documents stamped in the manner above set forth will be received by the Collectors having jurisdiction to a certain date, and that, if applications be not made within the prescribed time, the remission of the penalty imposed will be liable to be refused.

ORDERED, that the foregoing Resolution be communicated to the several Local Governments and Administrations for information and guidance.

No. 3.*The 28th April 1874.*

Mr. Ring, Assistant Conservator of Forests in Coorg, availed himself of the ten days' privilege leave granted him in Notification No. 16, dated 19th January 1874, on the 20th January 1874, and returned to duty on the 30th idem.

"By Order,"
J. S. F. MACKENZIE,
Offg. Secretary.